

STATE-BY-STATE INFORMATION FOR INCOME WITHHOLDING

State/ Contact Info	When to Start Withholdin g	When to Send Payment ("within" the # of days stated)	Mandatory Deductions	Exception to Federal CCPA Limits	Allocation of Orders/ Priority Scheme	When to Send Termination Notice (of employees with orders only)	How Long to Retain Order After Employee's Termination	Maximum Admin Fee (optional)
Alabama (334) 864-2309 Janice Grubbs jgrubbs@dhr.state.al.us	Immediately upon receipt	7 business days after payday	Federal, state, city taxes, FICA	None	Prorate current, prorate arrears	Promptly	No law or policy	\$2 per month
Alaska (907) 269-6900	1 st payday after receipt	7 business days	Required deductions including income taxes, FICA, mandatory retirement plans	40% of disposable income; may go up to 65% when good cause is determined by agency as outlined in Alaska Admin. Code	Prorate	Promptly	3 years after termination	\$5 per payment
Arizona Customer Service Employer Line (602) 274-3792	1 st pay period occurring 14 days after date of notice	2 business days after payday	Federal, state, local income taxes, FICA, Medicare taxes	50% of disposable income	Prorate current, then prorate arrears	10 days after termination	At least 90 days	\$1 per payment or \$4 per month whichever is greater

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Arkansas (501) 682-8710 Mary Smith Mary.e.smith@ocse.state.ar.us	1 st pay period occurring 14 days after date notice was mailed	Payday	Federal, state, local income taxes, FICA, Medicare, Railroad retirement, medical insurance for dependent children	None	Prorate	Immediately	Keep on file until notified	\$2.50 per payment

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California (916) 464-5055 Sue Hagedorn sue.hagedorn@dcss.ca.gov	10 days after receipt	7 business days after payday	Taxes including state, federal, local, Social Security, Medicare taxes; union dues; deductions for disability insurance and payments to public employees' retirement systems, provided that the deductions are required as a condition of employment	Cannot exceed 50% of disposable earnings	Prorate current, prorate arrears	Within 10 days	No law or policy	\$1 per payment
Colorado (720) 927-5000 child.support@state.co.us	14 business days after order is mailed to employer	7 business days after payday	Income taxes, FICA	None	Prorate current, then prorate arrears	10 days after termination	Keep on file until notified by child support agency	\$5 per month (from remainder of employee's income after deductions and withholding)

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Connecticut www.ctchildsupport.com	1 st pay period after 14 days from service	7 business days after payday	Federal , state and local income taxes, normal retirement contributions	85% of 1 st \$145 per week of disposable income is exempt from withholding; only \$123.25 if income is equal or greater than \$145 (if income < \$145, 85% is calculated from disposable income)	Prorate current, then prorate arrears	Promptly	No retention unless employee may return at a later date	No provision
Delaware (302) 326-6024 Janet Loper jloper@state.de.us	7 days after 1 st payday after receipt	On or before payday	Income taxes, FICA, mandatory retirement, union dues, public assistance payments, tax refunds	None	Prorate current, then prorate arrears	No timeframe specified	No law or policy	No provision

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District of Columbia (202) 879-1383 Roderick Norris	7 business days after payday	Payday	Required deductions (income taxes, FICA)	None	Prorate	10 days after termination	No law or policy	\$2 per payment
Florida (800) 622-5437 DORCSE@dor.state.fl.us	1 st pay period occurring 14 business days after date notice was posted	2 days after payday	Income taxes, FICA and VA benefits and unemploye nt compensatio n excluded from income except for purpose of establishing support	None	Prorate current, prorate arrears	Promptly	No law or policy	\$5 for 1 st payment, \$2 per payment thereafter
Georgia (404) 657-3864 Angelo Bonito ambonito@dhr.state.ga.us	1 st pay period occurring 14 business days after date order is mailed	2 business days after payday	None	None	Prorate	Promptly	No law or policy	\$25 for set- up fee for 1 st payment, \$3 for all others

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Guam			Income tax, FICA, mandatory requirements	60% of disposable income if NCP has no other family; 50% with another family	Pay equal amount on current, then pay equal amount on arrears		Notify agency if employee s terminated	No provision
Hawaii (808) 692-7000	1 st pay period within 7 days from mailing	5 business days after payday	Income tax, FICA, mandatory retirement contributions	None	Prorate current, then prorate arrears	Immediately	Keep order until notified by IV-D	\$2 per payment
Idaho Don McEldowney (208) 334-0605 mceldown@idhw.state.id.us	1 st pay period after receipt	7 business days after payday	Income taxes, FICA, union dues, other non- voluntary deductions associated with work/busines s	50% of disposable income	Prorate current, prorate arrears	Promptly	Keep until notified	\$5 per payment
Illinois (217) 782-1380 Robert Hopp AIDLSU@mail.idpa.state.il.us	1 st payday after receipt	7 business days after payday	Income taxes, FICA, union dues, health insurance premiums	None	Prorate current, prorate non- TANF arrears, then TANF arrears	7 days after termination	No law or policy	\$5 per month

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Indiana Mike Aronson, Bill Steffen (800) 292-0403	14 business days after order is received	payday	All state and federal taxes	None	Prorate	10 days after termination	No law or policy	\$2 per payment
Iowa (515) 281-8349 Shelley Chambers	10 days after receipt	7 business days after payday	Required deductions	50% of disposable income	Prorate current, then prorate arrear	Promptly	No law or policy	\$2 per payment
Kansas (785) 296-3237 (800) 432-0152)	1 st pay period after 14 days from receipt	7 business days after payday	Federal and state taxes, Social Security taxes and other retirement and disability contributions	None	Divide equally	Promptly	No law or policy	Lesser of \$5 per pay period or \$10 per month
Kentucky (502) 564-2285, ext. 4428 Barbara Wright Barbara.wright@mail.state.ky.us	1 st pay period after 14 business days after date of notice	7 business days after payday	Income taxes, FICA	None	Prorate current, then prorate arrear	Promptly	No law or policy	\$1 per payment
Louisiana (225) 342-2521 scox1@dss.state.la.us	1 st pay period after receipt	7 business days after payday	Income taxes, FICA, retirement, medical, life insurance	50% of disposable income	Prorate current, then prorate arrear	10 days after termination	No law or policy	\$5 per pay period

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Maine (207) 287-2886 Ellen Drake Ellen.drake@state.me.us	1 st payday after receipt	7 business days after payday	Federal, state and local income taxes, FICA, state employee's retirement, required union dues	None	Prorate current, then prorate non- TANF arrears, then prorate TANF arrears	15 days after termination	Order stands until released by the child support agency	\$2 per payment
Maryland (800) 638-3912 Pam Wilson epinkney@csea.dhr.state.md.us	1 st pay period after receipt	7 business days after payday	Federal, state and Social Security taxes	None	Prorate current, then prorate arrears	10 days after termination	Not required	\$2 per payment
Massachusetts (800) 332-2733 email via www.mass.gov/dor	1st payday more than 3 days after notice	3 days after payday	Federal, state, and local income taxes, FICA, and mandatory public employee deductions	50% of disposable income	No set guidelines; prorate or divide equally	Before next payday following termination	No law or policy	\$1 per payment
Michigan	7 days after service	3 days after payday	Required deductions	None	Prorate current, prorate arrears	Promptly	No law or policy	No provision

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Minnesota Policy Help Desk (800) 657-3890	1 st pay period occurring 14 days after receipt	7 business days after payday	Federal, state, local, income taxes, social security taxes	None	Prorate current, then prorate arrears	10 days after termination	No law or policy	\$1 per payment
Mississippi gclayton@mdhs.state.ms.us Genell Clayton	1 st pay period within 14 days after service	7 business days after payday	Income taxes, FICA, other retirement and disability contributions	None	Prorate current, then prorate arrears	Promptly	Do not retain; return copy of order to agency after termination	\$5 for 1 st payment, \$2 per payment thereafter
Missouri (800) 585-9234	2 weeks after the mailing or electronic issuance of notice	7 business days after payday	As defined by FCCPA	None	Prorate current, then prorate arrears	10 days after termination	No law or policy; keep order until notified by enforcing authority	\$6 per month
Montana (406) 444-6893 Julie Bailey jbailey@state.mt.us	1 st pay period after receipt	7 business days after payday	Federal, state income taxes, FICA, employment taxes, mandatory retirement and mandatory union dues	50% of disposable income; if income is not wages, earnings or remuneration for personal services, up to 100% of net income	Prorate current, then prorate arrears	Promptly	Keep order until notified by IV-D that order is terminated or modified	\$5 per month

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Nebraska (402) 479-5555 Dan Redler	1 st pay period occurring 14 days from date of notice	7 business days after payday	Federal, state income taxes, social security tax, mandatory retirement	None	Prorate current, then prorate arrears	30 days after termination	No law or policy	\$2.50 per month
Nevada Customer Service Unit (775) 684-0704	1 st pay period occurring 14 days after date notice is mailed	7 business days after payday	Federal, state income taxes, FICA, union dues, health care for dependents	None	Prorate current, then prorate arrears	Timely	No law or policy	\$3 per payment
New Hampshire	14 working days after order is mailed to employer	payday	Required deductions	None	Prorate current, then prorate arrears	15 days after termination	No law or policy	\$1 per payment
New Jersey	1 st pay period ending after postmark date	payday	Required deductions	None	Prorate	Promptly	No law; if employee leaves, notify IV-D	\$1 per payment
New Mexico	Next payday after service	7 business days after payday	Required deductions; union dues	None	Prorate	No specific provision; governed by federal requirements to send termination notice "promptly"	No law or policy	\$1 per payment

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New York (518) 473-0574	1 st pay period after 14 days from service	7 business days after payday	Income taxes, FICA and local taxes (NYC)	If court- ordered obligation amounts exceed 40%, then no additional amount. If 40% or less, then additional amount not to exceed 40% is added to satisfy arrears. Additional amounts deducted for arrears capped at 40%.	Prorate	Promptly	Return order to issuer if employee terminates	No provision
North Carolina (919) 255-3892 Sandra Chestnut	1 st pay period occurring 14 days after receipt	7 business days after payday	Federal, state, and local taxes, FICA, and involuntary retirement contributions	None	Prorate current, then prorate arrears	Promptly	No law or policy	\$2 per payment

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North Dakota (701) 328-3582 Suzanne "Sam" Witkowski sowits@state.nd.us	Next payday after receipt of notice	Within 7 business days of date employee is paid	Deductions required by law for taxes and Social Security	None	Prorate current, then prorate arrears	Within 7 business days of termination	Until notified by child support agency that order has terminated	\$3 per month
Ohio (614) 752-6561 Jacques Saliba	14 business days after date notice was mailed OR 1st pay period occurring 14 business days after date notice was mailed	7 business days after payday	Required deductions	None	Prorate	10 business days after termination	Order to be kept on file until notified by IV-D to terminate or to reduce withholding	\$2 or up to 1% of payment, whichever is greater
Oklahoma (405) 522-2550	Next payday after receipt	7 business days after payday	Required deductions (taxes and FICA)	Not exceeding 50% of disposable income in practice	Prorate current, then prorate arrears	10 days after termination	Orders to be kept on file indefinitely	\$5 per payment; up to \$10 per month

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Oregon Employer Assistance Desk (503) 986-6218 ead.staff@doj.state.or.us	1 st payday within 5 business days after date of notice	Within 7 business days after payday	Income taxes, FICA, worker's compensatio n, statutory pension contributions	50% of disposable income unless noted otherwise; arrear only cases must retain disposable income of 160 hours x federal minimum wage (FMW) before withholding occurs.) Calculate exempt amount by multiplying hourly FMW by 160, multiplying total by 12 months and then dividing by number of ANNUAL pay periods (2, 24, 26, 52)	Prorate current, then equally apply any remaining amounts to all orders with arrears	Next payday	Until further notice from court or entity issuing notice	\$5 per order per month

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Pennsylvania	1 st pay period after 7 days from service	7 business days after payday	Required deductions	None	Prorate (?) current, then prorate medical support, then arrear, then medical arrear	No specific provision; governed by federal requirements to send termination notice "promptly"	No law or policy	2% of payment
Puerto Rico	7 business days after 1 st payday	7 business days after payday	Required deductions	None	Employer withholds up to CCPA; agency allocates	30 days after termination	Orders to be kept on file until 30 days after termination	Will be stated on order (up to \$1 per payment)
Rhode Island (401) 222-2302 Charles Anthony canthony@cse.state.ri.us	1 week from date received	7 days after payday	Federal, state and local taxes, social security and Medicare taxes	None	Prorate current, then prorate arrear	10 days after termination	Order remains in effect until modified or terminated by court	\$2 per payment
South Carolina (803) 898-9450 (800) 768-5858 mthigpen@dss.state.sc.us	Next pay period after service	7 business days after payday	Federal, state, local taxes, FICA, other retirement deductions, disability contributions	None	Prorate	20 days after termination	If employee leaves, employer's responsibility ends	\$3 per payment

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South Dakota (605) 773-3641 Carmin Sommer Carmin.sommer@state.sd.us	1st payday after receipt	7 business days after payday	Income taxes, FICA, Medicare, health insurance premiums for dependents as ordered	50% of disposable income; total amount of arrearage may be withheld from property, money and credits or other income not listed	Prorate current, then prorate arrears	5 days after termination	No law or policy	No Provision
Tennessee (615) 313-4880 Kathleen Troope Kathleen.troope@state.tn.us	14 days after date of the order	7 business days after payday	Income taxes, FICA and health insurance premiums for dependent	50% of disposable income	Prorate current, then arrears, then spousal support, then spousal arrears, then statutory fees and court costs	Promptly	No law or policy	Up to 5% of payment, not to exceed \$5 per month

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Texas (512 460-6380 Carolyn.nesbitt@cs.oag.state.tx.us	1 st pay period after receipt	Payday; for EFT/EDI payments, no later than 2 nd business day after payday	Federal income taxes, FICA, union dues, non-discretionary retirement contributions, medical, hospital and disability insurance for employee and dependents	50% of disposable income	Equal amounts to current; then equal amounts to arrears	7 days after termination	No law or policy	\$10 per month from remaining disposable income only
Utah (801) 536-0352 Elisa LaJeunesse elajeunesse@utah.gov	1 st pay period occurring 5 business days after receipt	7 business days after payday	Federal, state, local income taxes, FICA, and Medicare	None	Prorate current, then prorate arrears	5 days after termination	Keep withholding order in place until notified	One-time \$25 fee
Vermont (800) 786-3214 Employer Outreach empl@ocs.state.vt.us	10 days after receipt or next payday	7 business days after payday	Deductions required by law	None	Employer withholds up to CCPA limits; IV-D allocates payments	10 days after termination	No law or policy	\$5 per month
Virginia (800) 257-9986 Pat Watson Cer900@dcse.dss.state.va.us	Next payday after service	Payday if by mail; 4 days after payday if via EFT	Required deductions (taxes and FICA)	None	In order of receipt	Promptly	No specific retention period	\$5 per payment

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Virgin Islands			Required deductions	None	Employer withholds total of all orders; IV-D prorates		Order to be kept until date of termination or modification	Up to \$1 (per payment?)
Washington (800) 591-2760	1 st payday after receipt	7 days after payday	Required deductions	50% of disposable income	Prorate current, then prorate arrears	Promptly	Discard upon termination	\$10 for 1 st payment; \$1 for all others
West Virginia (800) 835-4683 Employer Relations Unit	1 st pay period occurring 14 days from date of order is mailed to employer	Payday	Required deductions	None if paying current only; if paying current and arrears, collection of arrears cannot exceed 25 % of current support, unless arrears are over an amount equal to 6 months of support, then withhold an additional \$100/month and continue until	Prorate current, then apply the rest equally.	Promptly	Retain order until notified by child support agency	\$1 per payment

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				<p>employee has no arrearage in any case. If paying on multiple orders, there are maximum percentages of:</p> <p>(1) If the arrears are owed for twelve (12) weeks or more, the limits are:</p> <p>(A) 45% of the obligor's disposable earnings if the obligor is supporting another spouse or other dependents; OR</p> <p>(B) 55% of the obligor's disposable earnings if</p>				

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				<p>the obligor does not have another spouse or other dependents. (2) If no arrears exist or the arrearage owed is for less than twelve (12) weeks, the limits are: (A) 40% of the obligor's disposable earnings if the obligor is supporting another spouse or other dependents; OR (B) 50% of the obligor's disposable earnings if the obligor has no other</p>				

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				spouse or dependents.				
Wisconsin (608) 267-0925 Theola Carter Theola.carter@dwd.state.wi.us	1 st pay period after receipt	5 days after payday	Federal, state, local income taxes, FICA	None	Prorate	10 days after termination	Retain until notified by child support agency	Actual costs up to \$3 per payment
Wyoming (307) 777-5653 Jay Mullendore Jmulle1@state.wy.us	1 st pay period after service	7 business days after payday	Federal, state, local income taxes, FICA, dependent health care coverage, mandatory pension deductions, other child support	None	Prorate current, then prorate arrear	30 days after termination	No law or policy	\$5 per payment

NOTES: "Required deductions" means income taxes and Social Security taxes (FICA and Medicare).

Day limits are maximum number of days; i.e., "7 days after payday" means within 7 days and "10 days after termination" means within 10 days.